


UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

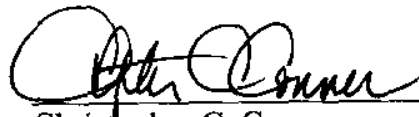
UNITED STATES OF AMERICA : Civil Action No. CV 03-1638\  
Plaintiff :  
v. :  
RICHARD I ROTZ :  
NANCY V. ROTZ :  
Defendants :

CONSENT ORDER

FILED  
HARRISBURG, PA  
DEC 9 2005  
MARY E. D'AMOREA, CLERK  
Per 

AND NOW, this *9<sup>th</sup>* day of *December* 2005, the attached settlement agreement signed by the creditors on *12/5/05* is approved and it is so ORDERED. The Clerk of Court is directed to make distribution in accordance with its terms.

By the Court,



Christopher C. Conner  
United States District Judge

UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	:	Civil Action No. CV 03-1638\
Plaintiff	:	
	:	
v.	:	
	:	
RICHARD I ROTZ	:	
NANCY V. ROTZ	:	
Defendants	:	

**SETTLEMENT AGREEMENT**

1. An Order of Court was issued April 1, 2005, confirming the sale of property, requiring the deposit of the remaining proceeds of \$263,681.20 into the Clerk of Court Registry Fund, and setting June 1, 2005, as the bar date before which any party of interest may file a claims.
2. The Bureau of Employer Tax Operations (BETO), Department of Labor and Industry, Commonwealth of Pennsylvania (DLI), filed a statement of statutory lien claim on or around March 5, 2005.
3. The Shippensburg Borough Authority (SBA) filed a municipal lien claim on or around April 5, 2005.
4. The Pennsylvania Department of Revenue (DOR) filed a statement of statutory lien claim on or around April 13, 2005.
5. The Franklin County Probation Department (FCPD) filed a claim for restitution imposed by criminal sentencing order, which was also entered as a judgment, on or around May 18, 2005.
6. The United States of America, Internal Revenue Service (IRS), filed a statement of assessed claims on or around May 31, 2005.
7. The matter was referred to Magistrate Judge Smyser for the purpose of conducting a settlement conference, by Order of Court issued October 7, 2005.

8. The various liens and assessments itemized on the statements of claim were:

Claimant	Claim Basis	Date Filed	Date Issued	Def.	Value
DOR	DSB 1991-47	1/14/91		H	\$ 46,987.28
DLI	DSB 1991 168	2/22/91		H	\$ 15,141.67
DLI	DSB 1991 169	2/22/91		H	\$ 5,159.41
IRS	ASSESSMENT		5/6/91	H	\$ 27,535.19
IRS	ASSESSMENT		6/24/91	H	\$ 34,347.73
DOR	DSB 1992-416	4/6/92		H	\$ 15,951.17
DOR	DSB 1993-386	9/20/93		H	\$ 8,371.05
IRS	ASSESSMENT		11/1/93	H	\$ 23,758.37
DOR	DSB 1994-687	9/21/94		H	\$ 4,737.52
DLI	DSB 1995 544	6/15/95		H	\$ 110.10
DLI	DSB 1996 190	2/29/96		H	\$ 510.22
IRS	ASSESSMENT		6/17/96	H	\$ 928.76
DLI	DSB 1996 629	7/18/96		H	\$ 830.41
DLI	DSB 1997 312	3/5/97		H	\$ 12,333.78
IRS	ASSESSMENT		3/17/97	H	\$ 657.03
IRS	ASSESSMENT		6/27/97	W	\$ 126,230.65
DLI	DSB 1998 141	2/5/98		H	\$ 4,182.03
SBA	DSB 1998 265	3/6/98		BOTH	\$
SBA	DSB 1998 266	3/6/98		BOTH	\$ 15,722.58
FCPD	DSB 2000 2916	8/23/00		H	\$ 22,043.15

9. The claimants, parties hereto, agree that the aforesaid liens and assessments attached to the Defendants' realty in the order listed in Paragraph 8.
10. The proceeds are insufficient to pay all claims in full.
11. The claimants, parties hereto, agree that the proceeds shall be distributed in the following shares:
- |      |               |
|------|---------------|
| DOR  | \$ 48,657.52  |
| DLI  | \$ 19,301.08  |
| IRS  | \$ 191,722.60 |
| SBA  | \$ 2,000.00   |
| FCPD | \$ 2,000.00   |
12. Any interest that has accrued shall be divided among DOR, DLI, and IRS on a pro-rata basis according to their respective share, as itemized in Paragraph 11.

13. The parties agree that this settlement resolves the competing priorities of their claims, request that this settlement agreement be approved by the Court, and further, that distribution proceed according to its terms.
14. The undersigned represent that they have the power and authority to execute this document on behalf of their clients, and do so, intending for their clients to be legally bound by this document.



Dana Oliphant  
Tax Division  
U.S. Department of Justice  
Post Office Box 227  
Washington, DC 20044

Representing the IRS  
Claim filed on or around 5/31/05

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Nicholas J. Lamberti  
Assistant Counsel  
Office of Chief Counsel  
Dept 281061  
Harrisburg, PA 17128

Representing the PA Department of Revenue  
Claim filed on or around 4/13/05

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David Wertime  
35 North Carlisle Street, Suite A  
Greencastle, PA 17225

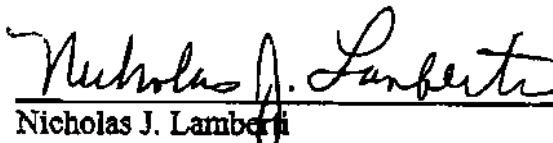
Representing the Franklin County Probation Department  
Claim filed on or around 5/19/05

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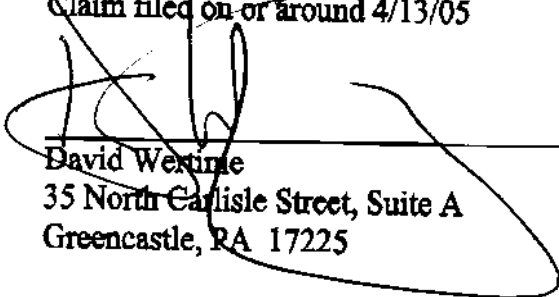
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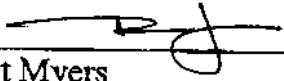
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David Wertine  
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Representing the Franklin County Probation Department  
Claim filed on or around 5/19/05

  
\_\_\_\_\_  
Forest Myers  
137 Park Place West  
Shippensburg, PA 17257

Representing the Shippensburg Borough Authority  
Claim filed on or around 4/7/05

  
\_\_\_\_\_  
Jayne C. Shinko  
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Department of Labor and Industry  
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Employment Security Division  
10th Floor, Labor and Industry Building  
Seventh and Forster Streets  
Harrisburg, PA 17121

Representing the Bureau of Employer Tax Operations

Dated: December 5, 2005